



**LITTLE RIVER BAND OF OTTAWA INDIANS
RESIDENT TRIBAL MEMBER/TRIBAL ENTITY**

Part 1. Purchaser

Purchaser's name:		Are you Married (or joint owner)? _____ Yes _____ No	Date
Purchaser's address:			
Street		Is spouse/partner LRBOI Tribal Member? _____ Yes _____ No	Previous exemption in last 2 years? _____ Yes _____ No
City		State	Zip Code
Tribal ID Number:	Social Security Number (Last 4 numbers) Fed. ID No. or TR No. or ME No. (Tribal Entity)		

CONSTRUCTION MATERIALS

Affixation by a Resident Tribal Member:

Purchases by a Resident Tribal Member of materials for affixation by the Resident Tribal Member for construction, renovation, or improvement of his or her principal residence within the Agreement Area are exempt from both the sales tax and use tax if the transaction takes place in the Agreement Area.

Joint purchases (by a RTM and non-member spouse/partner, are limited to 3% sales/use tax exemption (half of the 6% tax rate).

Part 2. Information required for material purchased for affixation by a Resident Tribal Member

Seller's Name:			
Seller's address:			
Street		Telephone	
City	State	Zip Code	
Delivery address:			
Street			
City	State	Zip Code	
Items to be purchased: (Attach separate sheet if necessary)			
<div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black;"></div>			
Physical address of real estate where affixation will occur (must be the same as the purchaser's address):			
Street			
City	State	Zip Code	

Note: You are required to keep invoices and delivery receipts for 4 years to prove delivery within the Agreement Area.

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Complete and return to Tax Office for further processing.

CONSTRUCTION MATERIALS

Affixation by a Contractor:

Tangible personal property to be affixed to real estate by a contractor is exempt from both the sales tax and use tax when it is purchased, used or acquired in the performance of a contract for construction, renovation or improvement of the principal residence of a Resident Tribal Member.

Part 3. Information required for material purchased for affixation by a Contractor

Contractor's Name:		
Contractor's address:		
Street		Telephone
City	State	Zip Code

Contractor must complete the following: (Or provide their own similar statement)		
Physical address of real estate where affixation will occur:		
Street		
City		State
Date the work is to be performed:	Estimate of the amount to be paid for materials that are to be affixed:	
I certify that the above information is complete and correct as reported.		
_____ Signature of Contractor		

Responsibility of the Contractor:

The Contractor Must:

- Complete the Michigan Sales and Use Tax Certificate of Exemption (Form 3372), indicating the basis for the exemption claim as "affixation to real estate under a tribal-state tax agreement"
- Complete and present the Tribal Certificate of Exemption for Sales and Use Tax (Form 3998), as well as the Michigan Sales and Use Tax Certificate of Exemption (Form 3372), and the Letter of Authorization to the vendor/supplier of the tangible personal property that will be affixed to the real estate.
- Retain a copy of the Michigan Sales and Use Tax Certificate of Exemption, the Tribal Certificate of Exemption and the Letter of Authorization.

Construction projects spanning multiple years will require a new Tribal Certificate of Exemption at the beginning of each new year.

Part 4. Certification

I declare, under penalty of perjury, that the information on this certificate is true, that I have consulted Tribal regulations and other sources of law applicable to my exemption, and that I have exercised reasonable care in assuring that my claim of exemption is valid under the Tax Agreement between the Little River Band of Ottawa Indians and the State of Michigan. In the event this claim is disallowed, I accept full responsibility for the payment of tax, penalty and any accrued interest, including, if necessary, reimbursement to the vendor or the Tribe for tax and accrued interest.	
_____ Signature of Resident Tribal Member	_____ Date

Complete and return to Tax Office for further processing.